Previous

App F IX-4

Previous References 1933.34 (Mc.)

File No 220-33

Serial Nos. 11, 12, 13, 14.

Later References

GENERAL AND REVENUE SECRETARIAT.

Serial Nos Dom

Part B for March 1935.

SUBJECT.

Re the deletion of Para 375 A of Municipal Account Manual.

(Sc 14) To The comptroller to Govt.
Director of Public Instruction.
The ~~Director of~~ Districts
Presidents of Dt Boards.

No. L. 25 83:6207 5.11.34

Substitute a fresh Para
for 375 A. of M. A. M.

CE OF THE DEPUTY COMMISSIONER,
HASSAN DISTRICT

III–

Dated, Hassan, the 12th October 1933.

M CHENNARAJ URS, Esq, B A, LL B,
Deputy Commissioner, Hassan District,

To

H. V. Ramasvami, Esq., M.A., B.L.,
General Secretary to Government,
B a n g a l o r e.

In inviting your kind reference to this office letter No. C.1180-32, dated 22nd February 1933, soliciting instructions as to whether para 375-A, Municipal Account Manual may be considered as having been abrogated consequent on the repeal of clause XII of Sec. 59 (b) of the Municipal Regulation of 1906, I have the honor to request the favour of an early reply thereto.

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Hassan District.

NOTE—Contn Sheet

WP 70—GBI M—60,000—13-8 31

File No | of 193 | General and Revenue Secretariat

for the time being either in this branch or in the Education Branch. Steps for ordering up a copy may be called for 1-A

8 Sch 375 A of the M Acct Manual refers to the procedure for the accounting of moneys received under Education Cess in which the Comptroller will now be requested to suggest an amendment to the rule as it has been since ordered in [illegible] dated 7.11.33 that the Edn cess collected in municipalities which are not L.B. should be credited to the Elementary Edn Fund of the District concerned May the Comptroller be requested accordingly? letter placed under rule below

for 11/11/33 AM

9 A - This memorandum first

10 Submitted with draft letter 14/11 calling for a copy of the letter in question.

for 14.11.33 AM

11 Issued 16/11

35-29 dy 20-11-33

for, Home

Call for a copy of letter dy 22-2-33

✓

2/12

2·114 V 3770 V 3975 — 1 — 3925/2

General and Revenue Secretariat — File No. — of 1933-34 — [App F III—

Serial

From
The D.C. Hassan Distt
no C 1180-32 Dy 21 2·34

Forwards copies of letters re deletion of para 375-A of the municipal account Manual re Education cess

1 Before further action is taken, it is necessary to know if any G.O has been issued in the Education Branch prescribing the procedure under the Elementary Education Regulations for accounting the moneys received by the municipalities under the head "Education cess" — whether or not the money passes thro' the municipal account — is a point to be cleared.

2 Edn Branch may kindly furnish the above information

From
18/4/34 PW

14 no such G.O has been issued in the Edn Br
MDR 27/4 20 L.S.G. Br kindly comply
TG 27/4 15 Kind info. is invited to Sec (vide flag E) of the

NOTE—Contn Sheet

EDUCATION BRANCH 24 APR. 1934 3225 GEN & REV SECTT

375 / 391/1

File No | of 193 | General and Revenue Secretariat

The working Education Regulation X of 1920 according which rules have also been prescribed by the Govt for the collection of the Education cess I/O rules as contemplated in any G.O on the subject has to be issued.

Unless until rules are issued prescribing the procedure for the recovery & crediting by the Dy Bdrs of L.E.A's of Education cess by M.C.s which are now levying the cess, the existing provision in Article 375-A Municipal Act need has to be retained. All that requires to be done is to amend the existing ~~corresponding~~ said article, since the provision under which the Edn cess is levied under the M. Regn is repealed and the L.E.A is empowered under the Elementary Education Regn to levy the same. The comptroller may perhaps be requested to suggest a suitable amendment of the ~~said~~ article having regard to the new provision from ——— and the instructions given in ~~para~~ 1 thereof in this office letter no C 1574 dt 11-34 28/4/34

Dy Secy) 17 Yes Mr 10 5- Asst 29/5 Asst 4/5

DEPUTY SECRETARY 30 APR 1934 3276

Serial No

If Forwarded with Compliments officially to the Comptroller for favour of necessary action as suggested above

By order.

Asstt Secy to Govt
for Secy to Govt
Dept of Development

O.No 229-33
15-5-34

CONTROLLER'S OFFICE
17 MAY 1934
760/8762
LAD.
BANGALORE

U.O.No.392/LAD dated 29th May 1934.

Returned with compliments.

2 Section 11 of the Mysore Elementary Education Regulation authorises all Local Education Authorities to levy education cess. Section 49 of the same regulation empowers those Municipal Councils which are now levying cesses to continue to levy such cess even though they are not themselves local education authorities until it is abolished by Government and its place taken by another cess levied by local education authorities under Section 11. The rule in the Municipal Account Manual simply describes how such collections should be accounted for till ~~it is~~ they are paid into treasury to credit of the Elementary Education Cess Fund. The undernoted amended rule may be therefore substituted for the existing one.

31/Spl
30-5-34

30 MAY 1934

"Under Section 11 of the Mysore Elementary Education Regulation No.X of 1930 a Municipal Council which is itself a Local Education Authority may levy throughout

NOTE—Contn Sheet

WD 0136—GPB—7,500—5-4-34.

Amendment of para 375 of the Municipal Accts Manual re Education Cess

375 J

File No of 1933-34 General and Revenue Secretariat

throughout or in any specified part of the area under its jurisdiction an Education Cess or an additional Education Cess on such items of State Revenue and Municipal Tax and at such rates as may be approved by the Government from time to time. Municipal Councils which are not local Education Authorities but which were levying the cess under the provisions of Section 59 of the Municipal Regulation of 1906 on the date of promulgating the Mysore Elementary Education Regulation of 1930 shall under Section 49 (2) of the latter continue to levy it at the same rates for the same items of revenue or tax until such cess is abolished with the previous sanction of Government or until such cess is levied by the Local Education Authorities, viz., District Boards in accordance with Section 11 of the Mysore Elementary Education Regulation.

The collections of each month under Education Cess should be credited to the debt head "Education Cess" and paid to the Government Treasury on or before the 4th of the subsequent month to the credit of the Elementary Education Cess Fund of the District or Municipality concerned debiting it in Municipal Accounts to the same head. Sub para 3 of para 375 A (original) may be retained after this.

M. Venkatarao
for Comptroller absent on leave

Subt. for orders with refce. to paras 16 & 17 / Supdt.
31/8/34

Serial No

Rec'd 30 JUN 1934

Please put up a draft sanctioning the Comptroller's proposal

dm 31/5

Subd with a draft G.O. for approval —

28/6/34

The file may be referred to the Educational Dr for favr of remarks before approval of the draft

Dev Secy) dm 29/6

Genl Secy) with copy of

dm 3/8

dm 4/8

5/8/34.

RANCHI 6 AUG 1934 310 GENERAL SECTT

6/8

The Edn Dr has no remarks to offer. The provisions of the Edn Rgn re levy of a Continuance of Edn Cess have been clearly mentioned in the draft G.O. and in the Act Subd

Genl Secy) 17/8/34

20/8/34

Dev Secy with enclns

dm 20/8/34

dm 20/8/34

dm 21/8/34

NOTE—Contn Sheet

Madras may be asked
Dev Secy)

Secret Branch

Spl
22/9

Financial Secy. has not been consulted
in Safeguards Rule.

For perusal
Fl Secy) Cole 10/34.

Dossier
Cole 10/34.

Communication
to the Comptroller & Govt. Trial Secy
" Secretary of Public Instn
" Dirs of Instn
" Presidency of Madras
No L 2585-60 dt 5.10.34.
Substitutes a fresh para for
the existing para 375 A. of the

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No G1574
Gen279-30-12 Encl 1

Dated, Bangalore, 11th November 1933.

GEN. & REV. SEC.
19 NOV. 1933
G. & R. BRANCH.

2114
L

From H.V. Ramaswami, Esq., M.A., B.L.,
General Secretary to the Government of His Highness
the Maharaja of Mysore

To

Mr 220-33-11

M. Venkatesa Iyengar, Esq., M.A.,
Comptroller to the Government of Mysore,
Bangalore.

Sir,

With reference to your letter No.104/L.A.D. dated 6th September 1933, requesting definite orders in the matter of Educational Contributions by certain Municipalities, I am directed to forward herewith a copy of letter No.F.648/Edn.279-30-10 dated 9th August 1933, addressed to the Director of Public Instruction on the subject for your information and to state as follows:-

(a) the abolition of the contributions towards Primary Education fixed by the Government Order of 1894 need not be considered until the Local Education Authorities resort to the levy of Education Cess ~~collected~~ in the Municipalities, and

(b) the Education cess collected in Municipalities which are not Local Education Authorities should be credited to the Elementary Education Fund of the District concerned.

I have the honour to be,
Sir,
Your most obedient servant,

Ramaswami
General Secretary to Government.

K.M.R.4/4-11.

Copy to Asst Br

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 35-29 / ME 220-33-12

Dated. Bangalore, 17th November 1933.

From

The *General Secretary to the Government of His Highness the Maharaja of Mysore*

To

The Deputy Commissioner,
Hassan District,
Hassan.

Sir,

With reference to your letter No.C.1180/32 dated the 12th October 1933, I am directed to request that a copy of letter No.C. 1180-32 dated the 22nd February 1933, soliciting instructions as to whether para 375-A, Municipal Account Manual may be considered as having been abrogated consequent on the repeal of clause XII of Sec.59 (b) of the Mysore Municipal Regulation, 1906 referred to therein may be kindly sent to this office very early.

I have the honour to be,

Sir,

Your most obedient servant,

for General Secretary to Government.

Psk

[G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 5/10/ 1934

Signed by Mr A. Subba Rao

May this be—

(i) printed ? Yes

(ii) treated as a standing order Yes

(iii) published in the Gazette, English Part ? No

(iv) translated No

(v) placed at the disposal of the press ? No

(vi) published in the Gazette, Kannada Part ? No

2 copies

S. O

Section Mh

File No 220-33

Serial No 14

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Correspondence endg with letter No C 1180 dated the 24th February 1934 from the D.C Hassan Dist soliciting instructions of Govt in regard to the abrogation ~~Order thereon No~~ of para 375 A of Municipal Account Manual consequent on the repeal of Cl XII of Sec 59 (b) of the Mysore Municipal Regulation 1903 .2 R. O. note No 394 / L.S.D dated the 24th May 1934 from the Comptl

3975

No . 1180-32. Ex Para. Three

OFFICE OF THE DEPUTY COMMISSIONER, HASSAN DISTRICT

Dated Hassan, the 21st February **193** 4.

FROM

M CHENNARAJ URS, Esq, BA, LL B,
Deputy Commissioner, Hassan District

GENERAL SECRETARIAT
23 FEB 1934
No. L-6217
25/2/34

To

M.V. Ramaswami, Esq., M.A.,B.L.,
General Secretary to Government,
Bangalore.

Mel 220-33-13

SIR,

With reference to your letter No.L.6217 dated 18th Feby 1934, calling for a copy of this office letter No.C.1180-32, dated 22nd Feby 1933, re. the deletion of para 375-A Municipal Account Manual, I have the honor to invite your kind reference to this office letter No.C.1180-32 dated 24th Novr 1933 with which the copies called for were sent. I herein enclose copies of this office letter No.C.1180-32 dated 22nd February 1933 and its enclosures for ready reference.

I have the honor to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Hassan District.

Letter No. C. 1180-32 dated the 22nd February 1933, from the Deputy Commissioner, Hassan District, to the General Secretary to Government.

In forwarding herewith copies of this office letter No.C.894-30 dated 2-9-32 addressed to the Comptroller, Bangalore, and of his letter No.198/L.A.D. dated 15-2-33, in reply thereto, re. the levy of Education Cess in Municipalities, I have the honor to request you to kindly let me know whether para 375-A of the M.A.M., on the subject may be considered to have been deleted as Clause XII of Sec.59 (b) of the Municipal Regulation has been repealed.

=========

I have the honor to be,
Sir,
Your most obedient servant,
for Deputy Commissioner,
Hassan District.

Letter No.188 LAD dated the 15th February 1933, from the Comptroller in Mysore, to the Deputy Commissioner, Hassan District.

With reference to your letter No.C.894-30 dated 2nd September 1932 enquiring whether para 375 A of the Municipal Manual authorising the Municipal Councils to levy Education Cess on taxes on Buildings etc., as per Clause XII of Sec. 59 (b) of the Municipal Regulation should be considered as having been revealed by the Elementary Education Regulation of 1930, I have the honor to request you to seek the orders of Government in the matter, Pending such order the levy of the cess may not be stopped.

======

"Copy"

For Deputy Commissioner,
Hassan District.

as·

Letter No.C.894-30 dated the 2nd September 1932, from the Deputy Commissioner, Hassan District, to the Comptroller in Mysore, Bangalore.

I have the honor to request you to be so good as to let me know whether the provisions contained in para 375 A of the M.A.M., permitting the Municipal Councils to levy education cess on taxes levied on buildings etc., should be considered as having been abrogated in view of the fact that the Elementary Education Regulation reveals Sec.59 (xii) the Municipal Regulation, and Sec. 67 of the District Board Regula-

==========

"Copy"

Sundara Rao

For Deputy Commissioner,
Hassan District.

store
on the subject
order no: La 2585-602 9/5/1034
The Deputy Comr Hassan
Dist has raised the question
as to whether para 375-A
of the Municipal Act
Manual authorising the
municipal councils to levy
education cess on taxes on
buildings etc may not be
considered as having been
abrogated, as clause xi
of sec 59 (b) of the Mysore
Municipal Regulation 1908
has been repealed by the
Elementary Education Regulation xiii of Enclosure
1930. The Comptroller
who was consulted in
the matter has recommended
the substitution of the
following para for the existing
one:-
Copied by
"Under sec 11 of the
Examined by
Mysore Elementary Education

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

Regulation, × of 1930, a Municipal Council which is itself a Local Education Authority may levy throughout or in any specified part of the area under its jurisdiction an Education cess or an additional Education cess on such items of State Revenue and Municipal Tax and at such rates as may be approved by the Govt. from time to time Municipal Councils which are not local Education Authorities but who were levying the cess under the provisions of Sec 59 of the municipal Regn of 190 on the date of promulgating the Mysore Elementary Education Regulation of 1930 shall under Sec 49 (2) of the latter continue to levy it at the same rates in the same items of

WD 0255—GPR—10 000 – 23 8 32

revenue or tax until such cess
is abolished with the previous sanction
of Govt. or until such cess is levied
by the Local Education Authorities
ie District Boards in accordance
with Sec 11 of the Elementary
Education Regulations.

The collections of each month
under Education cess should be
credited to the debt head
"Education cess" and paid to
the Govt Treasury on or before
the 4th of the subsequent month to the
credit of the Elementary Education
cess Fund of the District or
Municipal council concerned.

debiting it in municipal accounts
to the same head ~~of~~ sub para 3
of para 375 of original ~~will~~ be
retained after this and the rest ~~deleted~~

2. The above proposal of
the Comptroller is approved
He is requested to issue
the necessary addenda &
corrigenda to the Municipal Accounts Manual.

The realisations under Education cess are earmarked for purposes of primary education within the municipal area and will not be ~~used~~ for new expenditure under Education Cess except on demand bills preferred by the Divisional Inspectress

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

to the municipal
Account Manual - Part II Secs -

WW

Apr 29/16 Secy W. Govt -
Develop Mtg Br
WV

Do - - - - - - - -
Mc - Comptroller to Govt this
Inl Tech
u Directn of Public Instn
u Dirs of Dept -
u Presidents of Dist Boards
thro' the Dirs
Cy to the Edn Branch

3220

No C.1180-32.
LSG

OFFICE OF THE DEPUTY COMMISSIONER,
HASSAN DISTRICT

Dated Hassan the 6th February

FROM

M CHENNARAJ URS, Esq, B A, LL B,
Deputy Commissioner, Hassan District

To

The Hon'ble V. RAMASVAMI, Esq., M.A., B.L.,
General Secretary to the Government of
His Highness the Maharaja of Mysore,
B a n g a l o r e.

GENERAL SECRETARIAT
8 FEB 1934

SIR,

In inviting kind reference to this office letter No. C. 1180-32 dated 22-2-1933, re: the deletion of para 375, of the Municipal Account Manual, I have the honour to request the favour of an early reply thereto.

I have the honour to be,

Sir,

Your most obedient servant,

M. Chennaraj
Deputy Commissioner,
Hassan District.

A Copy of this has already been called for in this office letter No L 3529 dated 20-11-33 A reply accordingly is submitted

TYPING SECTION
10 FEB 1934

Issued No L 4217 dt 13-2-34
FEB 1934

Appendix F G—1]

SUBJECT

Section Ml

File No

Serial No

Diary No of letter replied to

No L6217

To

The D C Harsaur Dt

General and Revenue Secretariat

( )

the *193*

Date of issue 13-2-34

Signed by M. K.S.R Achari

Sir,

With reference to your letter No C 1180-32/L.S.G dated 6-2-34 soliciting instructions re the deletion of para 375-A of the M A-M, I am directed to invite your attention to this office letter No L 3529 dated 20-11-33 calling for a copy of your letter No C 1180-32 dated 22-2-1933, and to request that the same may be sent Early

I have etc.

List of enclosures

Copied by

Examined by

for Officer Carrying out Grant

RMM

WD 0677—G P B —15 000—8 11 83

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, 10th February 1934

No L6217 13½

From The General Secretary to the Government of His Highness the Maharaja of Mysore

To The Deputy Commissioner,
Hassan District.

Sir,

With reference to your letter No. C. 1180-32/L.S. dated 6th February 1934, soliciting instructions re. the deletion of para 375 A of the Municipal Account Manual, I am directed to invite your attention to this office letter No. L. 3529, dated 20th November 1933, calling fo a copy of your letter No. C. 1180-32, dated 22nd Februar 1933, and to request that the same may be sent early.

I have the honor to be,
Sir,
Your most obedient servant,

For General Secretary to Government.

S.R.2

To

The D.C. Hassan Dist.

Sir, I write reference to my letter no C 1180/32 dated 22 x 33, & am directed to request that a copy of letter no C 1180-32 dated the 22nd Feby 1933 soliciting instructions as to whether para 375 — A. Municipal Account Manual may be considered as having been abrogated consequent on the repeal of clause (b) of sec 59 of the Municipal Act 1926 & whether may be sent to this office very early

Yours faithfully

Asst Secy 26/11

S. O.

Government of his Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G O No L 2585 602—Ml 220 33 14, dated 26th September—5th October 1934

Paragraph 375A of the Municipal Account Manual

Substitutes a fresh paragraph for the existing — regarding levy and credit of Education Cess by the Municipal Councils in the State

---

READ—

Correspondence ending with letter No C 1180-32, dated the 21st February 1934, from the Deputy Commissioner, Hassan District, soliciting instructions of Government in regard to the abrogation of para 375A of the Municipal Account Manual consequent on the repeal of Clause XII of Section 59 (b) of the Mysore Municipal Regulation, 1906

2 Unofficial Note No 392—L A D, dated the 29th May 1934, from the Comptroller on the above subject

ORDER No L 2585-602—ML 220-33-14, DATED BANGALORE, THE 26TH SEPTEMBER—5TH OCTOBER 1934

The Deputy Commissioner, Hassan District, has raised the question as to whether para 375A of the Municipal Account Manual authorising the Municipal Councils to levy Education Cess on taxes on buildings, etc, may not be considered as having been abrogated, as Clause XII of Section 59 (b) of the Mysore Municipal Regulation, 1906, has been repealed by the Elementary Education Regulation of 1930 The Comptroller who was consulted in the matter has recommended the substitution of the following para for the existing one —

"Under Section 11 of the Mysore Elementary Education Regulation, X of 1930, a Municipal Council, which is itself a Local Education Authority, may levy, throughout or in any specified part of the area under its jurisdiction, an Education Cess or an additional Education Cess on such items of State Revenue and Municipal Tax and at such rates as may be approved by the Government from time to time Municipal Councils which are not Local Education Authorities but which were levying the cess under the provisions of Section 59 of the Municipal Regulation of 1906 on the date of promulgating the Mysore Elementary Education Regulation of 1930 shall, under Section 49 (2) of the latter, continue to levy it at the same rates for the same items of revenue or tax until such cess is abolished with the previous sanction of Government or until such cess is levied by the Local Education Authorities, *viz*, the District Boards in accordance with Section 11 of the Mysore Elementary Education Regulation

The collections of each month under Education Cess should be credited to the debt head 'Education Cess' and paid to the Government Treasury on or before the 4th of the subsequent month to the credit of the Elementary Education Cess Fund of the District or Municipal Council concerned, debiting it in Municipal accounts to the same head The realisations under Education Cess are ear-marked for purposes of primary education within the Municipal area and there should be no expenditure under Education Cess except on demand bills prepared by the Director of Public Instruction"

2 The above proposal of the Comptroller is approved He is requested to issue the necessary addenda and corrigenda to the Municipal Account Manual, Part II

M VENKATANARANAPPA,
Secretary to Government,
Development Department

To—The Comptroller through the Financial Secretariat
The Director of Public Instruction in Mysore
The Deputy Commissioners of Districts
The Presidents of District Boards through the Deputy Commissioners of Districts

EXD — S G R

W D 736—GPB—345—14 11 34